



Subject card

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|---|---|--|---|-------------------------------------|---|------------|-----|
| Subject name and code | SPORT FINANCE, PG_00058524 | | | | | | |
| Field of study | Economics | | | | | | |
| Date of commencement of studies | October 2022 | | Academic year of realisation of subject | | 2024/2025 | | |
| Education level | first-cycle studies | | Subject group | | Optional subject group Subject group related to scientific research in the field of study | | |
| Mode of study | Full-time studies | | Mode of delivery | | at the university | | |
| Year of study | 3 | | Language of instruction | | Polish | | |
| Semester of study | 5 | | ECTS credits | | 4.0 | | |
| Learning profile | general academic profile | | Assessment form | | assessment | | |
| Conducting unit | Department of Finance -> Faculty of Management and Economics | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | dr hab. inż. Krystian Zawadzki | | | | |
| | Teachers | | dr hab. inż. Krystian Zawadzki | | | | |
| Lesson types and methods of instruction | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
| | Number of study hours | 15.0 | 15.0 | 0.0 | 0.0 | 0.0 | 30 |
| | E-learning hours included: 0.0 | | | | | | |
| Learning activity and number of study hours | Learning activity | Participation in didactic classes included in study plan | | Participation in consultation hours | | Self-study | SUM |
| | Number of study hours | 30 | | 5.0 | | 65.0 | 100 |
| Subject objectives | Describes the principles of the financial system functioning in sports organizations consideringt their diversity | | | | | | |
| Learning outcomes | Course outcome | | Subject outcome | | Method of verification | | |
| | [K6_U06] acquires new knowledge by planning lifelong learning strategies. | | acquires new knowledge in the field of available methods of financing sports activities | | [SU1] Assessment of task fulfilment [SU5] Assessment of ability to present the results of task | | |
| | [K6_W03] ildentifies reliable sources of information relevant to the analyzed issues. | | identifies reliable sources of information required to determine the sources of financing for the sports sector | | [SW1] Assessment of factual knowledge | | |

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| Subject contents | Introduction to finance in sports based on available reports. | | |
| | Balance sheet and its preliminary analysis. Horizontal and vertical analysis of the balance sheet of sports clubs. | | |
| | Profit and loss account and its preliminary analysis. Research on the structure of revenues and costs of sports clubs. | | |
| | Cash flow statement in sports clubs. Index assessment of the financial condition of sports clubs. | | |
| | DuPont analysis in sports clubs. | | |
| | Leverages in the activities of sports clubs. | | |
| | Dynamic analysis of the financial liquidity of sports clubs. | | |
| | Research on the effectiveness of sports clubs' activities using the DEA method. | | |
| Prerequisites and co-requisites | Economic effects of sports activity | | |
| Assessment methods and criteria | Subject passing criteria | Passing threshold | Percentage of the final grade |
| | passing the lectures | 60.0% | 50.0% |
| | Final project | 50.0% | 50.0% |
| Recommended reading | Basic literature | Sierpińska, Jachna, Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2004 Leksowski Ł. Relacja między nakładami inwestycyjnymi a wynikami finansowymi i sportowymi w klubach piłkarskich, Rozprawa Doktorska, Poznań 2022 Raporty Ekstraklasa S.A. (różne roczniki) Raporty Grant Thornton, Finansowa Ekstraklasa (różne roczniki) | |
| | Supplementary literature | Zawadzki, K. M., & Potrykus, M. (2023). Stock Markets Reactions to the Announcement of the Hosts. An Event Study in the Analysis of Large Sporting Events in the Years 19762032. <i>Journal of Sports Economics</i> , 24(6), 759-800. https://doi.org/10.1177/15270025231156051 https://www.youtube.com/@Sport3ScienceFinance | |
| | eResources addresses | Podstawowe https://www.wbc.poznan.pl/Content/536140/Rozprawa%20doktorska%20mgr.%20%C5%81.%20Leksowskiego.pdf - Adresy na platformie eNauczanie: Finanse w sporcie - Moodle ID: 39648 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=39648 | |
| Example issues/ example questions/ tasks being completed | Conduct a Du Pont analysis of selected football clubs in Poland. | | |
| | Apply the DEA method to assess the effectiveness of the sports and financial activities of football clubs in Poland. | | |
| | Indicate the trends in the structure of revenues and costs in football clubs in Poland in the 21st century. | | |
| Work placement | Not applicable | | |

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